

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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| Applicant | : | Kato et al. |
| Appl. No. | : | 10/791,164 |
| Filed | : | March 2, 2004 |
| For | : | OFF ROAD VEHICLE WITH AIR INTAKE SYSTEM |
| Examiner | : | Hau Van Phan |
| Group Art Unit | : | 3618 |

RESPONSE TO SEPTEMBER 5, 2006 OFFICE ACTION**Mail Stop Amendment**

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed September 5, 2006, Applicant respectfully submits the following comments and amendments.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 7 of this paper.